

NPS ARCHIVE  
1963  
DARKOWSKI, L.

THE NAVY CHAPLAIN CORPS BUDGET

LEON STANISLAUS DARKOWSKI

DUDLEY KNOX LIBRARY  
NAVAL POSTGRADUATE SCHOOL  
MONTEREY CA 93943-5101

Library  
Naval Postgraduate School  
Monterey, California









THE NAVY CHAPLAIN CORPS BUDGET

by

Leon Stanislaus Darkowski

Bachelor of Arts

1939

Duquesne University, Pittsburgh, Pennsylvania

Master of Arts

1943

Saint Vincent's College, Latrobe, Pennsylvania

A thesis submitted to the faculty of the School of Government, Business and International Affairs of The George Washington University in partial satisfaction of the requirements for the degree of Master of Business Administration.

June 5, 1963

Thesis directed by

Arlin Rex Johnson, Ph. D.

Professor of Business Administration

1963  
Darkowski, L.

1964

THE NEW YORK PUBLIC LIBRARY

ASTOR LENOX TILDEN FOUNDATION

1000 5TH AVENUE, NEW YORK 17, N.Y.

Acquired from the

Library of

THE NEW YORK PUBLIC LIBRARY

ASTOR LENOX TILDEN FOUNDATION

1964

Acquired from the Library of

THE NEW YORK PUBLIC LIBRARY  
ASTOR LENOX TILDEN FOUNDATION  
1000 5TH AVENUE, NEW YORK 17, N.Y.

THE NEW YORK PUBLIC LIBRARY

ASTOR LENOX TILDEN FOUNDATION

1000 5TH AVENUE, NEW YORK 17, N.Y.

Acquired from the Library of



Library  
U. S. Naval Postgraduate School  
Monterey, California

DUDLEY KNOX LIBRARY  
NAVAL POSTGRADUATE SCHOOL  
MONTEREY CA 93943-5101



## ACKNOWLEDGEMENT

If this study, in some way, contributes a better understanding of the Navy Chaplain Corps budget and through this promotes a more effective ministry among the men and women served by Navy chaplains, it will have accomplished its purpose.

Deep appreciation is expressed to the Chief of Chaplains, Rear Admiral George A. Rosso, Chaplain Corps, United States Navy, for his kind interest, encouraging words, and confidence.

Direction and guidance were provided by Arlin Rex Johnson, Ph. D., Director of the Navy Graduate Financial Management Program, The George Washington University. His scholarly instruction, valued judgment, and personal counsel contributed in no small way to this paper. His kindness is greatly appreciated.

The availability of four chaplains, responsible for the development of the Chaplain Corps budget, namely:

Captain Joseph J. Tubbs, CHC, USN,  
Captain Richard A. Cahill, CHC, USN,  
Commander Edward J. Hemphill, Jr., CHC, USN,  
Commander E. Vaughan Lyons, Jr., CHC, USN,

was most opportune. Their unqualified cooperation in providing information for this work is gratefully acknowledged.

## DISCUSSION

It has been found that the relationship between the concentration of the dye solution and the rate of diffusion is not linear, as would be expected if the rate of diffusion were constant. This is due to the fact that the rate of diffusion is a function of the concentration of the dye solution.

The relationship between the rate of diffusion and the concentration of the dye solution is shown in Figure 1. The rate of diffusion increases with increasing concentration of the dye solution, but the rate of increase decreases as the concentration increases.

The rate of diffusion is also affected by the temperature of the solution. The rate of diffusion increases with increasing temperature, but the rate of increase decreases as the temperature increases. This is due to the fact that the rate of diffusion is a function of the temperature of the solution.

The rate of diffusion is also affected by the viscosity of the solution. The rate of diffusion decreases with increasing viscosity, but the rate of decrease decreases as the viscosity increases.

The rate of diffusion is also affected by the size of the dye molecules. The rate of diffusion decreases with increasing size of the dye molecules, but the rate of decrease decreases as the size of the dye molecules increases.

## TABLE OF CONTENTS

	Page
ACKNOWLEDGEMENT . . . . .	111
LIST OF TABLES . . . . .	v
INTRODUCTION . . . . .	1
Chapter	
I. BACKGROUND AND HISTORY . . . . .	4
Continental Navy 1775 - 1785 . . . . .	5
United States Naval Chaplaincy 1789-1800. . . . .	6
Nineteenth Century . . . . .	7
Twentieth Century 1900 - 1945 . . . . .	11
II. DEVELOPMENT OF THE CHAPLAIN CORPS BUDGET. . . . .	17
Early Budget . . . . .	17
Transition Period . . . . .	21
III. CHAPLAINS' BUDGET . . . . .	27
Preparing the Budget . . . . .	29
The Budget Statement . . . . .	33
IV. A COMPARISON . . . . .	36
Army . . . . .	37
Air Force . . . . .	41
Navy . . . . .	44
V. TRENDS AND OBSERVATIONS . . . . .	49
Planning . . . . .	49
Procuring . . . . .	53
Controlling . . . . .	54
Structuring . . . . .	54
Conclusion . . . . .	56
BIBLIOGRAPHY . . . . .	58





# LIST OF TABLES

Table		Page
1	Navy Chaplain Corps Budget, Fiscal years 1956-1960 . . . . .	23
2	Organizational Structure for Budgeting . . . . .	29
3	Operation and Maintenance, Navy Budget Estimates - Chaplain Corps . . . . .	34
4	Army Organization - Chaplain Corps . . . . .	39
5	Air Force Organization - Chaplain Corps . . . . .	43
6	Navy Organization - Chaplain Corps . . . . .	45

# TABLE OF CONTENTS

Page	Chapter	Page
1	1. INTRODUCTION	1
10	2. THE PROBLEM	10
15	3. THE METHOD	15
20	4. THE RESULTS	20
25	5. THE CONCLUSION	25
30	6. THE APPENDIX	30
35	7. THE BIBLIOGRAPHY	35
40	8. THE INDEX	40



## INTRODUCTION

Military force as an instrument of the policies of nations is not about to be abolished, and attempts to base our morality on the dream that it will be are doomed. . . . Nuclear weapons have not deterred unjust aggression. . . . Love of our neighbors obliges us to take an active part in the preservation of their lives and freedom and in the creation of conditions in which they can work out their own salvation.<sup>1</sup>

Thus writes Dr. Alain C. Enthoven, Deputy Assistant Secretary of Defense, in his observations and reflections on moral issues surrounding the complex build-up and maintenance of our nation's defensive posture. In keeping with the traditions of our nation, amidst the complexities of modern weaponry, military chaplains continue to have, as in the past, significantly important roles in the "preservation" of "lives," "freedom," and "conditions" conducive to "salvation."

Being an integral part of the Navy Department, the Navy Chaplain Corps, as every other Bureau or Division within the Department, seeks funds to help it carry out its assigned mission. In the present military complex, when astronomical amounts of money are needed to keep pace with sophisticated advances in military sciences, the sums requested by and allocated to the Chaplains Division seem insignificant when

---

<sup>1</sup>Alain C. Enthoven, "Reason Morality and Defense Policy," America, April 6, 1963, p. 461.





blended with the expansive sea of figures that makes up the greater portion of budget requests. In a very broad sense, Chaplains' programs are as importantly prepared and "packaged" as those of any weapons system. They too demand recognition and identification even though their "cost-effectiveness" is evaluated in less tangible terms.

To obtain support for such programs, the Navy Chaplain Corps, following directions and instructions, states in financial terms what its projected or expected operations will be for a given period. The Chaplain Corps is very much concerned about the submission and recognition of its financial plan -- its budget. This is an important and vital administrative function within the Chaplains Division. Upon it depends the degree of success that will be attained in many of its programs.

It has been observed that, either because of confidence or indifference, at some levels, an illogical assumption is made that any budget submitted by the Chaplains Division has better than any even chance of being accepted. The reason for this may be a history of a relatively stable budget which is not expected to vary to any great extent. And consequently, since the chaplains have justified previous budgets it is assumed that the approval of current and future estimates is automatic. This is both good and bad: good, and only superficially, because the chance for acceptance is enhanced; bad, because many important reasons for needed changes can be overlooked. Thus, there is no advantage





in viewing the Chaplain Corps budget with a benevolent eye only. The resulting image could help to forego a realistic appraisal of the true picture.

The early history of the Chaplain Corps was entirely void of any identifiable or systematic budgetary process. It is only since World War II, and more specifically, during the past twelve years that the Corps at the Division level made great strides in the development of its budget. The aim of this work is to review, evaluate, and note the effects of budgeting within the Navy Chaplain Corps at the division level. Some observations along with a brief comparative study of the Army and Air Force Chaplain Corps budgets will be included. It is hoped that this effort will provide a basis for a better understanding of the Navy Chaplain Corps financial plan in terms of its significance within the Navy Department, and its relation to the men and women it serves, who, in Dr. Enthoven's words, "take an active part in the preservation of. . . lives and freedom."<sup>2</sup>

---

<sup>2</sup> Ibid.



## CHAPTER I

### BACKGROUND AND HISTORY

This year the Chaplain Corps of the United States Navy will celebrate its one hundredth and eighty-fifth anniversary. Its history and growth parallel that of the Navy. However, it was only recently that the Chaplain Corps budget was identified as a distinct function of the Chaplains Division. Even with this recognition, the Chaplains' budget still remains only a segment of the total budget for the Bureau of Naval Personnel.

To fully understand the philosophy, trend, and development of the Navy Chaplain Corps budget, one must go back to the early days of the chaplaincy and trace the thought, concept, and events that influenced and stimulated the growth of the Chaplain Corps to its present stature and position in the Navy Department. The place of chaplains in the Navy, their acceptance and recognition gradually brought about a corresponding awareness of their material needs to carry on an effective ministry. This thought along with the many obstacles encountered on the path that led to the present Chaplain Corps budget will be discussed in the following pages.



## CHAPTER 2

### THEORY OF THE EARTH

The first part of the theory of the earth is the theory of the origin of the earth.

The second part of the theory of the earth is the theory of the evolution of the earth.

The third part of the theory of the earth is the theory of the distribution of the earth's resources.

The fourth part of the theory of the earth is the theory of the distribution of the earth's population.

The fifth part of the theory of the earth is the theory of the distribution of the earth's climate.

The sixth part of the theory of the earth is the theory of the distribution of the earth's vegetation.

The seventh part of the theory of the earth is the theory of the distribution of the earth's animals.

The eighth part of the theory of the earth is the theory of the distribution of the earth's minerals.

The ninth part of the theory of the earth is the theory of the distribution of the earth's energy.

The tenth part of the theory of the earth is the theory of the distribution of the earth's water.

The eleventh part of the theory of the earth is the theory of the distribution of the earth's air.

The twelfth part of the theory of the earth is the theory of the distribution of the earth's fire.

The thirteenth part of the theory of the earth is the theory of the distribution of the earth's light.

The fourteenth part of the theory of the earth is the theory of the distribution of the earth's sound.

The fifteenth part of the theory of the earth is the theory of the distribution of the earth's heat.

The sixteenth part of the theory of the earth is the theory of the distribution of the earth's cold.

The seventeenth part of the theory of the earth is the theory of the distribution of the earth's electricity.

The eighteenth part of the theory of the earth is the theory of the distribution of the earth's magnetism.

The nineteenth part of the theory of the earth is the theory of the distribution of the earth's gravity.



## Continental Navy 1775-1785

Even though only two vessels were authorized by the Continental Congress in 1775, in keeping with traditions of the sea, consideration was given to divine services. Reference was also made to the chaplain's share of "prize money." The resolution read:

That the commander in chief have one twentieth of the said allotted prize money. . .

That the lieutenants of marines, surgeons, carpenters, the masters mates, and the secretary of the fleet, share together, and have two twentieth parts and one half of one twentieth part divided amongst them, equally of all prizes taken when they are in company.<sup>1</sup>

In spite of the incongruency of the situation, this in all probability, was the first allocation of funds for a Navy Chaplain's needs. Without a doubt, one hesitates to refer to this method of financing as an "appropriation" in the same sense that it is used presently, because its legality, or at least its propriety, could be questioned. During this period the chaplain's basic pay was \$20 a month plus four dollars a week for subsistence, when required to live ashore.

Evidently, the above provisions were not very satisfactory because history records that a chaplain and other officers left a ship in France because they were not paid.<sup>2</sup>

---

<sup>1</sup>Journals of The Continental Congress, Vol. IV: 36, quoted in Clifford M. Drury, The History of The Chaplain Corps, United States Navy, (Washington: U. S. Government Printing Office, 1949), Vol. I, p. 3.

<sup>2</sup>Drury, op. cit., Vol. I, p. 5.

The above information was obtained from the records of the Department of Defense, and is being furnished to you for your information. It is not to be distributed outside your agency without the express approval of the Department of Defense.

It is requested that you keep this information confidential and not discuss it with anyone outside your agency. If you have any questions or need further information, please contact the Department of Defense at (202) 456-7890.

In view of the importance of this information, it is requested that you take appropriate measures to protect it from unauthorized disclosure. This includes, but is not limited to, restricting access to the information, using secure communication channels, and ensuring that all personnel handling the information are properly trained and briefed. It is also requested that you report any suspected or actual unauthorized disclosure of this information to the Department of Defense immediately.



United States Naval Chaplaincy 1789-1800

The Act of 1794 authorized one chaplain for each ship of 44 guns and that his pay was to be \$40 a month plus two rations a day.<sup>3</sup> This most certainly was an improvement over the lot of a chaplain in the Continental Navy as was verified by a Commanding Officer's letter to the Secretary of the Navy in which he wrote of a chaplain serving aboard his ship "to acquire a little property" to study law.<sup>4</sup> This reference could have been made primarily because many ships were still privateers and the possibility of gaining quick and easy wealth may have been an incentive. In the instance cited, the motive was personal, but, in most cases involving chaplains, gains were also sought to render a more effective and dedicated service.

One cannot overlook the fact that during this period Navy Chaplains had numerous duties aboard ship, among which, the most noted was teaching. In some instances, the chaplain also qualified as a "purser" and recommendations and requests were made accordingly. For example, a chaplain's inquiry included: "I wish to get a berth as a Purser, Clerk, or Chaplain. . . ."<sup>5</sup>

---

<sup>3</sup>General Regulations of Navy and Marine Corps, p. 233, quoted in Drury, op. cit., Vol. I, p. 8.

<sup>4</sup>Naval Records Collection, area 7, quoted in Drury, op. cit., Vol. I, p. 10.

<sup>5</sup>Ibid., Vol. IV : 2 : 137.





## Nineteenth Century

On January 25, 1802, President Jefferson outlined the duties of chaplains which included the instruction of midshipmen. More consideration seemed to be given to requests for supplies that directly affected the chaplains' education programs, but no commitment was forthcoming with any assurance of a specified type of financial support. Subsequent requests by chaplains for books and equipment reached the Secretary of the Navy, but disbursements of funds were made only for the school at the Navy Yard in Washington.<sup>6</sup> Later, schools conducted aboard ships were also included.

The war of 1812, increased naval personnel strength but the number of chaplains remained at 12. Their duty was still to teach and preach, and, more emphasis seemed to be placed on the former.<sup>7</sup> After the war, some changes were effected by the passage of legislation that increased the pay of chaplains and authorized additional billets for them.<sup>8</sup>

During this period, because of the penurious policy of the government, library books for ships were purchased by the

---

<sup>6</sup> Ibid., Vol. III : 1 of 1807 : 149.

<sup>7</sup> Alden and Westcott, The United States Navy, p. 47, quoted in Drury, op. cit., Vol. I, p. 23.

<sup>8</sup> Naval Records Collection, Vol. VI, 10 : 301, quoted in Drury, op. cit., Vol. I, p. 24.

• • • • •



crew at their own expense. Also, during this time, incidentals for divine services were provided by the chaplain. Only in rare instances were ships' funds available for such expenses as library books. Most of the equipment needed for divine services was made by the men. This "inadequate financial support" brought about the resignation of many chaplains. Congress attempted to rectify this situation with another modest pay increase.<sup>9</sup> About this time, civilian churches and various religious bodies initiated extensive programs for the free distribution of bibles and religious tracts to ships and shore stations.<sup>10</sup> This was done at the invitation of the Secretary of the Navy.

For a period of 72 years, from 1842 to 1914, the number of chaplains permitted by law was set at 24. Even though this period embraced the Civil War and the Spanish American War, the frugal policy of our government, in this area, continued. Herman Melville, who served on board a U. S. naval vessel, writes in his book White Jacket, that "the accommodations of our chapel were very poor. . . ." He also refers to the "liberality with which seamen contributed to such causes as the building of a seaman's chapel. . . ."<sup>11</sup> An interesting aside, during this period, is the fact that when the proposition to

---

<sup>9</sup>Naval Records Collection, Vol. III : Jan. 1832; 161, quoted in Drury, op. cit., Vol. I, p. 46.

<sup>10</sup>Drury, op. cit., Vol. I, p. 59.

<sup>11</sup>Drury, op. cit., Vol. I, p. 71.





abolish all chaplains in the military services and the Federal Government was debated, one of the arguments presented in opposition to this was, "that the expense of the chaplaincy was slight. . . ." <sup>12</sup> This clearly illustrates the thought that prevailed in Congress when the chaplaincy was considered.

It is no wonder that in such an unfavorable climate of indecisive jurisdiction and a vague delineation of responsibilities, chaplains frequently appealed directly to the Secretary of the Navy. Most of their requests were made for supplies and equipment. In 1841, a chaplain inquired whether the Secretary was "empowered to make any allowance to purchase Sunday School books for the boys on shipboard." He felt certain that "if the Secretary could not do this Congress would grant him the right." <sup>13</sup> Another specific request received about that time by the Secretary of the Navy was for "\$435 to purchase an organ, some periodicals. . . ." <sup>14</sup> This appears to be the first time the Navy Department by order of the Secretary of the Navy provided an organ for a chaplain. <sup>15</sup> Such recognition of the chaplain and his needs was the beginning of a more

---

<sup>12</sup>U. S. Congress, House Reports, 22nd Cong., 1st Sess., Vol. II, No. 743. Rep. 124, quoted in Drury, op. cit., Vol. I, p. 65.

<sup>13</sup>Naval Records Collection, History Boston. Navy Yard, Vol. II : 312, quoted in Drury, op. cit., Vol. I, p. 74.

<sup>14</sup>Naval Records Collection, Vol. I : 33 : 112, quoted in Drury, op. cit., Vol. I, p. 74.

<sup>15</sup>Regulations, Origin, History, and Laws of the United States Naval Home, 1916, p. 47, quoted in Drury, op. cit., Vol. I, p. 82.





liberal attitude of supplying materials and equipment for divine services and other chaplain activities.

Even the Confederacy made provisions for chaplains. Article I of Regulations for the Navy of the Confederate States reads "all officers are required to treat the chaplain with respect. . . . and to afford him every proper facility for the discharge of his sacred duties."

The year 1861 marked the beginning of organized inter-denominational effort on the part of the people of the United States to supplement the chaplain's work by supplying copies of scriptures and tracts for distribution at Navy Yards and ships. A ship's chaplain reporting his activities aboard ship commented about the "good books and tracts abundantly supplied from home."<sup>16</sup>

However, most chaplain reports, about that time, still indicated that money for recreation and religious purposes was raised by subscription. One wrote a letter to an Admiral complaining that the Bureau of Equipment refused to furnish education and welfare equipment for his ship even though they would be gone for two years. He also added that he expended all his money on "a piano, a phonograph and church effects." A committee of chaplains sent the Secretary of the Navy some recommendations among which was the suggestion to provide chaplains with an "organ and singing books."<sup>17</sup>

---

<sup>16</sup>Naval Records Collection, Vol. III: 2 of May 1861: 235, quoted in Drury, op. cit., Vol. I, p. 108.

<sup>17</sup>Drury, op. cit., Vol. I, p. 129.





Twentieth Century 1900-1945

With the beginning of the twentieth century, the Navy chaplains found a strong supporter in President Theodore Roosevelt. Later, during the administration of President Woodrow Wilson they had even a more energetic, highly motivated, and interested friend in the person of the Secretary of the Navy, Josephus Daniels. This period saw many needed reforms in the Chaplain Corps some of which included: raising the quota of the number of chaplains to 40; a more selective appointment and promotion of chaplains; and, the establishment of a Board of Chaplains.<sup>18</sup> It followed that a more efficient organization structure and, correspondingly, better administrative practices helped to create a more favorable attitude to chaplains' requests for supplies and equipment.

Now, more and more appeals from chaplains were received by the Navy Department. They asked for stationary, hymnals, books, and office equipment as the following illustrates:

At present, the only possible way of procuring such supplies is to beg them or buy them from our individual purses. A reasonable allowance for use in preparing sermons and lectures, for making such official statements and letters as frequently have to be made by Chaplains, and for writing letters home for men and many other purposes too tedious to enumerate, all these supplies are daily needed by Chaplains.<sup>19</sup>

---

<sup>18</sup>Drury, op. cit., Vol. I, p. 140.

<sup>19</sup>Naval Records Secretary's Office: 13179, quoted in Drury, op. cit., Vol. I, p. 153.

... of the ... and ...

... the ...

... the ...

... the ...

... the ...



Twentieth Century 1900-1945

With the beginning of the twentieth century, the Navy chaplains found a strong supporter in President Theodore Roosevelt. Later, during the administration of President Woodrow Wilson they had even a more energetic, highly motivated, and interested friend in the person of the Secretary of the Navy, Josephus Daniels. This period saw many needed reforms in the Chaplain Corps some of which included: raising the quota of the number of chaplains to 40; a more selective appointment and promotion of chaplains; and, the establishment of a Board of Chaplains.<sup>18</sup> It followed that a more efficient organization structure and, correspondingly, better administrative practices helped to create a more favorable attitude to chaplains' requests for supplies and equipment.

Now, more and more appeals from chaplains were received by the Navy Department. They asked for stationary, hymnals, books, and office equipment as the following illustrates:

At present, the only possible way of procuring such supplies is to beg them or buy them from our individual purses. A reasonable allowance for use in preparing sermons and lectures, for making such official statements and letters as frequently have to be made by Chaplains, and for writing letters home for men and many other purposes too tedious to enumerate, all these supplies are daily needed by Chaplains.<sup>19</sup>

---

<sup>18</sup>Drury, op. cit., Vol. I, p. 140.

<sup>19</sup>Naval Records Secretary's Office: 13179, quoted in Drury, op. cit., Vol. I, p. 153.





In response to this request the Chief of the Bureau of Navigation recommended that certain supplies be made available. Another request was endorsed as follows:

Respectfully returned to the Bureau of Equipment with authority to furnish hymnals for use on board ship and at naval stations, under the appropriation "Equipment of Vessels."

However, part of the same request, a recommendation that an appeal for an organ be made to a civilian organization, was denied. It read ". . . the Department would not like to establish a precedent by making applications to charitable organizations."<sup>20</sup> Even though no direct action was taken in this instance, the mere manifestation by implication of a specific "appropriation" for chaplains' activities was another step forward in the realization of an allotted fund for this purpose. It was about this time that the Naval Appropriation Act of 1900 set aside \$5000 for the construction of a chapel at Mare Island, California.<sup>21</sup> Shortly thereafter, money was also appropriated to build a chapel at the Naval Academy.<sup>22</sup>

During World War I, the total strength of the Navy Chaplain Corps was increased to 199, the number on active duty at the signing of the Armistice.<sup>23</sup> The greatest problem encountered by chaplains at shore establishments, during the war,

---

<sup>20</sup>Naval Records Secretary's Office: 13546, quoted in Drury, op. cit., Vol. I, p. 153.

<sup>21</sup>Drury, op. cit., Vol. I, p. 157.

<sup>22</sup>Drury, op. cit., Vol. I, p. 159.

<sup>23</sup>Drury, op. cit., Vol. I, p. 159.

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...

the ... of the ...



was the lack of facilities. The government did not build any chapels during this time. The chaplains had to adapt themselves to existing accommodations, which included auditoriums, mess halls, theaters, etc.<sup>24</sup>

Many unsolicited donations were received for the morale and welfare of the men. These included material aids for divine services. This type of support, based on the generosity and good will of the American people, plus the great concern that religious bodies had for the spiritual welfare of members in the armed forces was one of the deterring factors for developing any budget requirements for the Chaplain Corps. This in no way is intended to condemn the patriotic spirit and magnanimity of the people of this country. Nevertheless, it did help to create an atmosphere in which the chaplain was expected to seek funds from unappropriated sources, or, as it was stated previously, pay for the items himself. No financial plan was formulated for these expenditures and no appropriations were considered.

The post World War I period saw a gradual decline in the number of chaplains on active duty. In 1939, their number totalled 94.<sup>25</sup> But, during the interval many developments took place within the Chaplain Corps that influenced the financial support of the Corps: the establishment of the Chaplains Division with the office of Director or Chief of Chaplains;

---

<sup>24</sup>Drury, op. cit., Vol. I, p. 177.

<sup>25</sup>Drury, op. cit., Vol. I, p. 204.





the drawing up of a manual with directives regarding the duties of chaplains. These two changes gave the Chaplain Corps an identity and need for a financial plan to carry out its program.

The past mistakes of governmental policies regarding the support of chaplains' activities helped to initiate, during this period of uneasy peace, an extensive chapel building program. The commands concerned were gradually assuming the responsibility of providing and seeking more financial aid for chaplains' activities. Even at this time, in consonance with previous thinking in these matters, some religious denominations subsidized their chaplains in the military service to help them perform a more effective ministry. But, it is also interesting to note that by 1930 practically all the subsidies were discontinued.<sup>26</sup> It would be nice to think that this was a result of increased financial support through appropriations, but, the image of the depression casts a shadow over this thought.

In 1940, the build-up of military might and war tensions recognized an urgent need for chaplains and chapels. Congress passed the first of many appropriations for the erection of chapels.<sup>27</sup> Funds were allocated for the publication of hymnals and purchase of chapel equipment.<sup>28</sup> The Chaplains

---

<sup>26</sup>Drury, op. cit., Vol. I, p. 243.

<sup>27</sup>Drury, op. cit., Vol. II, p. 5.

<sup>28</sup>Ibid., p. 3.





Division, then under the Bureau of Navigation, was beginning to have a voice in the allocation of some of these funds.<sup>29</sup> But, most of the construction allotments were administered by the Public Works Department.

The most significant step toward the identification of a defined allotment was emphasized in the Chief of Chaplains letter dated June 27, 1941.

You will be interested in knowing that, for the first time in the history of the Corps, I have just secured an allotment of funds which will enable me to purchase for other chaplains equipment. . .<sup>30</sup>

These appropriations did not eliminate the time honored custom of having chaplains turn to available unappropriated sources for support of their programs. Numerous instances can be cited to verify this.

The movement toward developing a Chaplain Corps financial plan received an added impetus when the responsibility for procuring supplies was assigned to the Chief of Chaplains. This, for the first time involved planning and estimating to obtain funds for the procurement of materials, chapels and equipment.<sup>31</sup> Thus was established a separate Procurement and Material Section within the Chaplains Division.<sup>32</sup>

---

<sup>29</sup>Ibid., p. 7.

<sup>30</sup>Ibid., p. 8.

<sup>31</sup>Ibid., p. 85.

<sup>32</sup>Ibid., p. 98.





The District and Fleet Chaplains had the duty of distributing the supplies and submitting requirements.<sup>33</sup>

During the early part of World War II, millions of dollars were spent by the government for ecclesiastical equipment and chapels. Due to the urgency of the situation these sums were not budgeted. But, it is important to note that in 1942, even a press release was made announcing that for the first time in the history of the Navy Department ecclesiastical equipment was being made available for chaplains.<sup>34</sup>

In the latter part of the war, even though the end was not in sight, better control of the federal purse strings was exercised and consequently the Chaplain Corps was expected to work out budget estimates. In response to requests, the Chaplain Corps received the following appropriations: \$30,000 for fiscal year 1944; \$175,000 for 1945; and, \$160,000 for 1946. Not all of these appropriations were spent.<sup>35</sup>

The most obvious result of this evolution in Chaplain Corps financing was the evident need for a budget plan. An associate effect was the introduction of ecclesiastical equipment and supplies into the Navy Stock Fund system. The following chapter will discuss the development of the budget into its present state and its place in the over-all Navy budget.

---

<sup>33</sup>Ibid., p. 103.

<sup>34</sup>Ibid., p. 118.

<sup>35</sup>Ibid.





## CHAPTER II

### DEVELOPMENT OF THE CHAPLAIN CORPS BUDGET

The work and efforts of Navy Chaplains in World War II earned for them a respected place in the Navy Department. After the war-time block-budgeting, the Chaplain Corps began to realize the need for its own budget. During the period of reorganization, after the chaotic conditions created by mass demobilization, the Chaplain Corps became known as the Chaplains Activity and it was to this Activity that a "fixed budget" was assigned. This situation prevailed until further reorganization and needs created by the Korean action necessitated the development of a financial plan along more realistic lines. This plan was effected during a period of careful study, experimentation, adjustments, and conformity to more closely allign Chaplain Corps budgeting with the philosophy, method, and policies of the Defense Department.

#### Early Budget

Since the need for a Chaplain Corps budget revolves about requirements for equipment and supplies to maintain programs, it is obvious why this area became the focal point for any budget action that took place within the Activity. The Chaplains Material and Procurement Section, as early as

THE HISTORY OF THE UNITED STATES

The first part of the book is devoted to the history of the United States from its discovery by Christopher Columbus in 1492 to the establishment of the first colonies in 1607. It covers the early years of the settlement of the eastern coast, the growth of the colonies, and the struggle for independence from Great Britain. The second part of the book is devoted to the history of the United States from 1607 to the present. It covers the period of the American Revolution, the early years of the Republic, the expansion of the United States, the Civil War, and the Reconstruction period. The third part of the book is devoted to the history of the United States from the Reconstruction period to the present. It covers the period of the Gilded Age, the Progressive Era, the Great Depression, and the Second World War. The fourth part of the book is devoted to the history of the United States from the Second World War to the present. It covers the period of the Cold War, the Vietnam War, and the present day.

THE HISTORY OF THE UNITED STATES

The first part of the book is devoted to the history of the United States from its discovery by Christopher Columbus in 1492 to the establishment of the first colonies in 1607. It covers the early years of the settlement of the eastern coast, the growth of the colonies, and the struggle for independence from Great Britain. The second part of the book is devoted to the history of the United States from 1607 to the present. It covers the period of the American Revolution, the early years of the Republic, the expansion of the United States, the Civil War, and the Reconstruction period. The third part of the book is devoted to the history of the United States from the Reconstruction period to the present. It covers the period of the Gilded Age, the Progressive Era, the Great Depression, and the Second World War. The fourth part of the book is devoted to the history of the United States from the Second World War to the present. It covers the period of the Cold War, the Vietnam War, and the present day.



1942, submitted requirements to the Bureau of Navigation.<sup>1</sup> Information and data for these requirements were gathered by Fleet and District Chaplains. However, in response to the Material and Procurement Section requests, funds were allotted not because of any previous financial plan, but, on a need-now basis.

During the war, as the tempo of action increased and the Chaplain Corps expanded, the crescendo rose to an overwhelming effort, and the availability of supplies and transportation became the only governing limits for more requests. The build-up reached a peak and the need for planning became obvious. In 1945, the Navy Department, being aware that sufficient funds had been allotted for chaplains' needs, assigned a "fixed budget" of \$25,000 to the Chaplain Corps. This did not affect the Chaplains' programs at that time because of the availability of a surplus of needed items and a decrease in personnel strength throughout the Navy. There was no immediate need for additional funds. Thus, in each subsequent year until the Korean action, a "fixed budget" of \$25,000 was assigned to the Chaplain Corps.

Prior to World War II, the Chaplain Corps did not have any standard stock items. During the build-up period and the following war years some chaplains' equipment became standardized within the Bureau of Ships along with other items

---

<sup>1</sup>Drury, op. cit., Vol. II, p. 98.





that were made available for use on board ships. This still did not mean that the chaplains were given a separate budget. The purchase of such items as portable altars, pulpits, and organs was made on the basis of requests submitted just as for ship's spare parts, etc. The fund or source charged for these items was the ship or unit that requested them. Thus, there was no need for a direct allotment because the financing was in no degree centralized as there was no true central Chaplain Corps budget.

After the war in 1945 and 1946, the "fixed budget" was primarily intended to help the Chaplain Corps obtain items that could be drawn out without cost to the activity at which they were to be used. This was the beginning of delineating various basic ship's items from equipment and supplies peculiar to chaplains' work. However, the procurement of certain basic items still remained the responsibility of the command.

With limitations placed on the chaplains through the "fixed budget," and a growing need for more and more items peculiar to an expanding ministry among naval personnel on board ships and at stations, the chaplains, once again, had to revert to the accepted and time-proven custom of "cum-shawing," or, acquiring needed items through various means, as they have been forced to do throughout the history of the Navy. Many times the ingenuity and resourcefulness of a chaplain, in the practice of this art, spelled the difference between





an outstanding or a moderately successful program. Even though this method of procurement was accepted and expected by some, it did seem incompatible with the spirit of religion. It is unfortunate that the reputation of acquiring needed supplies and equipment through personal resourcefulness from unappropriated sources still remains with the Chaplain Corps. Even more discouraging is the fact that often a chaplain's work is judged on this basis.

In 1949, the Chaplains Division, within the Bureau of Naval Personnel, did some planning to take advantage of its central location and to assist its chaplains by facilitating the procurement and distribution of supplies. A survey was made among the chaplains to determine:

1. what funds were expended by them;
2. the sources of these funds -- appropriated or unappropriated.

The result disclosed that for every dollar of appropriated funds spent by the unit or command, nine dollars of unappropriated funds were expended in support of chaplains' programs. Of the unappropriated funds, two thirds were received from Chapel Funds, consisting mostly of voluntary contributions by personnel at divine services, and one third was obtained from the Welfare and Recreation Fund, the proceeds of which came from ships' store activities.

The results of the survey indicated the ever present danger of a continued "scrounging" program unless this problem was resolved. It was also recognized that the answer





could be found in a reliable source of funds for Chaplains' programs. The most obvious solution lay in a realistic financial plan or budget.

At that time the Korean action began and the increase in men and ships brought about an expansion of chaplains activities. The first budget, as submitted, requested about \$900,000 to take care of the chaplains needs, moving picture programs, and some welfare projects. A budget of approximately \$350,000 was approved. Achieving an identifiable Chaplain Corps budget was a big step forward in the history of the Chaplain Corps. The chaplains could now budget for basic chaplains' equipment, supplies, and programs. The principle was established; now it remained for the chaplains to justify their needs.<sup>2</sup>

### The Transition Period

Within the Chaplains Division, the responsibility of financial planning was assigned to the Material and Procurement Section. In the days of the "static budget," financial planning was considered a relatively minor job. However, with the development of the present budget the responsibility increased and its first important task was the classification of expenditures under different groups. Funds were allotted

---

<sup>2</sup>Interview with Chaplain Edward J. Hemphill, Jr., United States Navy, March 22, 1963





according to group classifications and could not be used for anything else. This resulted in almost no flexibility within the budget. The second step provided for a system of "functional budgeting" which, though broader in scope, did not allow for items that were not going to be used during the budget year. This created a problem of no lead time in the purchase of items, and consequently hindered future planning. For this reason this type of budgeting lacked reality. A third step was introduced into Chaplain Corps budgeting which permitted planning for two and three year cycles. It was at this time that Bureau of Naval Personnel management specialists began to assist the Chaplains Division in the formulation of the budget to effect better coordination. This helped to identify budget requirements and provided a more closely related accounting system.<sup>3</sup>

The authority to budget carries with it the corresponding responsibility of justification. During the Korean action this presented no problem to the Chaplains Division. By 1954, the budget levelled off at about \$250,000. However, the succeeding years experienced some reductions as can be seen in table 1.

---

<sup>3</sup>Ibid.



TABLE 1

NAVY CHAPLAIN CORPS BUDGETS

Fiscal years 1956 - 1960<sup>4</sup>

Fiscal Year	Actual	Estimate	Estimate
1956	(1954) \$250,627	(1955) \$250,000	(1956) \$268,500
1957	(1955) \$236,398	(1956) \$233,100	(1957) \$236,000
1958	(1956) \$228,493	(1957) \$205,500	(1958) \$207,600
1959	(1957) \$214,984	(1958) \$223,000	(1959) \$200,000
1960	(1958) \$193,944	(1959) \$194,000	(1960) \$194,000

In the preparation of the Chaplain Corps budget, the biggest cut is always made at the Bureau level. After it has been approved at this level, seldom is any further cut experienced. However, when the Bureau of Naval Personnel budget is cut, then the Chaplain Corps, along with the other activities within the Bureau, assumes its share of the reduction.

---

<sup>4</sup>Budget File, Chaplains Division, Bureau of Naval Personnel, Fiscal Years 1956-60.





In the area of justification, even though ruled as unacceptable evidence, the results of the aforementioned survey were very impressive.<sup>5</sup> They disclosed that almost a million dollars of unappropriated funds were spent in support of chaplains' programs.<sup>6</sup>

In addition to a resume of chaplains activities, the budget justification sheets contain such pertinent data as: estimated expenditures per chaplain per year; the number of participants in chapel activities and per capita cost; actual and estimated equipment and supplies; a reminder that donations by religious organizations are considered in the formulation of the budget.<sup>7</sup>

Closely tied-in with Chaplain Corps budgeting is the standardization of chaplains' equipment. The placement of such items in the Navy Stock Fund system and later making them available through the Defense Supply Agency creates some problems. This program is an economy measure. Common-use items following the same design and pattern are procured under identical specifications. Individual service modifications are allowed as long as the basic design and pattern remain the same. The Standards Branch of the Bureau of Ships draws up the specifications under the supervision of the Chaplains

---

<sup>5</sup>Supra, p. 2D.

<sup>6</sup>Interview with Chaplain Joseph J. Tubbs, United States Navy, March 23, 1963

<sup>7</sup>Budget File, Chaplains Division, Bureau of Naval Personnel, Fiscal Year 1957.





Division. After being informed of the items needed, the Bureau of Ships develops specifications and requests contract bids on them. In most instances, the specifications have been drawn so high, that, the cost is many times that of an equally satisfactory commercial model purchased on the open market. Besides the resulting budgetary problems, such procuring is also of some concern to the Navy inspectors who pass on these contracts and items.

Before supply manuals were revised to handle Chaplain Stock Fund items, Supply Officers, responsible for procurement, were confused by the requisition procedures and the implementation of this program. The problem of charging the items to specific funds added to this misunderstanding. Revisions in supply manuals helped to resolve this problem. In many instances, inventories become unbalanced. This was caused by a run on certain items; the time needed to let out contracts for replacements ranged from six months to a year.

The problem of justifying the Chaplain Corps budget has been restricted to the Bureau of Naval Personnel level. In this area assistance at the budget hearings is received from a Bureau specialist who acquaints the representative of the Chaplain Corps with pertinent facts and requirements. Help is also available in the Navy Comptrollers Office which has been very cooperative in rendering assistance and information in these matters. Unlike the chaplains of the



early Navy, who usually appealed directly to the Secretary of the Navy, the chaplains of today, at least for the period being discussed, have not had to go beyond the Bureau level to defend their budget.<sup>8</sup>

---

<sup>8</sup>Interview with Chaplain Joseph J. Tubbs, United States Navy, March 23, 1963.





## CHAPTER III

### CHAPLAINS' BUDGET

The Navy Chaplain Corps budget is only a small segment of the over-all Bureau of Naval Personnel budget. The Chaplain Corps financial plans and resulting requests are part of a large package dominated, even at times overshadowed, by those of the entire program. During the past twelve years the Chaplain Corps had made considerable progress in having its needs identified as distinctly belonging to the type of work that it does. The development of the Chaplains' budget, as discussed in the previous chapter, clearly illustrates how their aim and desire to have a distinct budget of their own is being realized. However, a very important point that must be considered when studying the efforts to achieve this aim is the fact that the Chaplain Corps is entirely too small in numbers - about 950 chaplains, to become a separate bureau with a comparable place in the organizational structure of the Navy. This does not preclude that noteworthy recognition be denied this Corps and its work. It is satisfying to note that the trend is obviously in a very favorable direction.

The Chaplains' budget is carefully prepared according to the current instructions set forth by the Bureau of





the Budget and the directives of the Office of the Secretary of Defense, the Navy Department, and the Bureau of Naval personnel. Conformity to present legislation is the objective. However, in some areas, modification is expected and necessary, due to the nature of the logistic system and the type of supplies and services that are peculiar to the Chaplain Corps. These, along with the past influences discussed in previous chapters, still manage to generate guidelines by which the budgeting process is carried out. For example, definite consideration must be given to denominational needs, not only in the area of logistics but also in personnel requirements. A careful study and reasonable coordination help to bring about solutions and untangle many problems which affect the formulation of the budget.

On a much broader scale, the present Defense Supply Agency procurement system for all branches of the armed forces has a definite impact on the Chaplain Corps budget.<sup>1</sup> The aim of this system, to promote greater economy, is making great strides in the desired direction. Yet, differences exist in the type and method of budgeting that is practiced by the respective services. Changes, toward more uniform practices, require time, careful thought, and study so that adaptations could be made with a minimum disruption of existing programs.

---

<sup>1</sup>Interview with Chaplain Richard A. Cahill, United States Navy, April 30, 1963.



## Preparing the Budget<sup>2</sup>

In the organization structure of the Bureau of Naval Personnel activities for budget formulation, the Chaplains Division is classified as one of eight subprojects, all of which fall into the general category of welfare and morale. In turn, these subprojects fall under the subheading of Personnel Support. The Major Activity classification is known as General Expenses, Navy Personnel, a subdivision of the Navy Department, Operation and Maintenance category. Table 2 shows the structure:

TABLE 2

### NAVY DEPARTMENT

#### ORGANIZATIONAL STRUCTURE FOR BUDGETING<sup>3</sup>

Operation and Maintenance, Navy

General Expenses, Navy Personnel (Major Activity)

Personnel Support (Subheading)

Welfare and Morale (Project)

Chaplain Corps (Subproject)

Seven Other Subprojects

---

<sup>2</sup>Interviews with Chaplain E. Vaughan Lyons, Jr., United States Navy, June 28, 1962, September 14, 1962, April 29, 1963.

<sup>3</sup>Statement relating 1962, 1963, and 1964 budget programs, Department of the Navy, Operation and Maintenance, Navy, October 1, 1962: 1 - 27.





The annual budget estimates, financial plans, and financial plan reports are developed at the project level. As needed, these are further divided to provide more detailed data. A case in point is the Chaplain Corps budget.

The instruction regarding the submission of budget estimates directs that actual data for the current fiscal year be included along with the estimates for the budget year and the year that follows. The total amount requested for the budget year should not exceed the Congressional estimate submitted for the same purpose. If this amount is inadequate then a narrative explanation must be included. The directive reads "that budget estimates and financial plans must be informative, factual, and realistic. . . sufficient data should accompany each estimate to provide adequate support of the program or function concerned."<sup>4</sup>

Within the Chaplains Division, the preparation of the budget is the responsibility of the Logistics Branch, better known by its Bureau of Personnel designation as Pers J13. In May of each year this office prepares and submits estimates for two years in advance. For instance, in May 1963, the estimate will be submitted for Fiscal Year 1965. Also, at this time the budget for the following year, Fiscal Year 1964, is reviewed again.

---

<sup>4</sup>Bureau of Naval Personnel, Notice 7100, April 26, 1962.





Before preparing the budget, each branch and section of the Chaplains Division is requested to submit an estimate of what is planned for the next fiscal year. These plans and estimates are compiled with those submitted by the Fleet and District Chaplains and presented to the Director of the Chaplain Corps and the Chief of Chaplains for approval or for such changes as they may wish to make.

From this raw data an estimate of cost is prepared for each program and the object class is determined. Among the different object classes the following may be listed:

1. Printing and publication
2. Rents and utilities
3. Contractual services
4. Supplies and materials
5. Ecclesiastical equipment
6. Movies
7. Religious Education programs

The next step is to place the cost of each program on a "spread sheet," an accounting sheet form, that readily shows the budget for a three year period; the current year, the fiscal year, and the budget year -- for example, fiscal 1963, 1964, and 1965.

The Chaplain Corps operates on what is known as a "fixed budget." In other words, it remains approximately the same each year. If the budget year indicates an increase over the fiscal year, the increase must be justified in writing.



After being approved by the Chief of Chaplains, the budget is then presented to the Comptroller Division of the Bureau of Personnel, Pers H, for the first level of review. If approved, it is then included in the Bureau of Naval Personnel budget whose Chief must defend it through the various levels of review beginning with the Secretary of the Navy, Department of Defense, Bureau of the Budget, and Congress. If the proposed budget survives these various levels of review, Congress appropriates the money and the Comptroller of the Bureau of Naval Personnel receives the funds for distribution to the various activities.

The head of the Logistics Branch, Pers J13, of the Chaplains Division now has the managerial responsibility for fiscal matters of the Chief of Chaplains. He is authorized to sign procurement documents and to obligate funds as is the Chief of Chaplains and the Director of the Chaplains Division. These funds are suballotted to the Fleet and District Chaplains and a close check is kept on all allotments to insure that they are used for the purpose intended.

The money is allotted on a quarterly basis. However, in the past, most of the obligations were made in the first quarter and in the third quarter. Should the Chaplain Corps need additional funds before the end of the fiscal year, unobligated allotments within the Bureau may be requested, if any are available.





After being approved by the Chief of Chaplains, the budget is then presented to the Comptroller Division of the Bureau of Personnel, Pers H, for the first level of review. If approved, it is then included in the Bureau of Naval Personnel budget whose Chief must defend it through the various levels of review beginning with the Secretary of the Navy, Department of Defense, Bureau of the Budget, and Congress. If the proposed budget survives these various levels of review, Congress appropriates the money and the Comptroller of the Bureau of Naval Personnel receives the funds for distribution to the various activities.

The head of the Logistics Branch, Pers J13, of the Chaplains Division now has the managerial responsibility for fiscal matters of the Chief of Chaplains. He is authorized to sign procurement documents and to obligate funds as is the Chief of Chaplains and the Director of the Chaplains Division. These funds are suballotted to the Fleet and District Chaplains and a close check is kept on all allotments to insure that they are used for the purpose intended.

The money is allotted on a quarterly basis. However, in the past, most of the obligations were made in the first quarter and in the third quarter. Should the Chaplain Corps need additional funds before the end of the fiscal year, unobligated allotments within the Bureau may be requested, if any are available.





### The Budget Statement<sup>5</sup>

The outline in Table 2,<sup>6</sup> illustrated earlier in this chapter, helps to show the place of the Chaplain Corps budget within the Bureau budget structure. Justification for the Chaplain Corps budget is made on the grounds that it implements a morale building program.<sup>7</sup> The budget report, further states that, "the Navy Chaplain Corps and other morale building programs were operated in fiscal year 1962 and will be continued. . ."<sup>8</sup> At the same time it would be well to note that for the fiscal year 1962, the total actual cost of the Bureau of Naval Personnel Major Activity program amounted to \$97,302,000. Of this sum \$17,060,000 was expended for Personnel Support, a sub-heading category. Welfare and Morale consisting of eight subprojects, received \$624,000 of the personnel support money. Of this allotment the Chaplain Corps was allowed \$238,000 to carry on its program.

To gain an even more discerning perspective, the further breakdown made in Table 3 shows the three year budget

---

<sup>5</sup>Statement relating 1962, 1963 and 1964 budget programs, Department of the Navy, Operation and maintenance, Navy October 1, 1962.

<sup>6</sup>Supra, p. 29.

<sup>7</sup>Ibid., 1 - 22.

<sup>8</sup>Ibid., 1 - 23.

THE BOSTON RECORD

The Boston Record is a weekly publication which is published every week except on Sundays and public holidays. It is published by the Boston Record Company, 100 State Street, Boston, Massachusetts. The paper is published in English and is the largest newspaper in the city of Boston. It is published in a tabloid format and is known for its sensational headlines and in-depth reporting. The paper covers a wide range of topics, including local news, national and international events, sports, and entertainment. It is a popular read among residents of Boston and is also distributed to other parts of the United States and abroad. The paper has a long history and has been a part of the Boston media landscape for over a century. It is known for its commitment to providing accurate and timely news to its readers. The paper is published in a standard tabloid size and is available in both print and digital formats. It is a valuable source of information for anyone interested in the news of Boston and the world.

Published by the Boston Record Company, 100 State Street, Boston, Massachusetts. Printed and Published by the Boston Record Company, 100 State Street, Boston, Massachusetts. Copyright 1950 by the Boston Record Company.

Printed in U.S.A.  
No. 1, 1950  
No. 2, 1950

figures for the subprojects under the Welfare and Morale category.

TABLE 3

OPERATION AND MAINTENANCE, NAVY

Budget Estimates (Chaplain Corps)<sup>9</sup>

Major Activity: General Expenses, Navy Personnel			
Budget Activity: Personnel Support			
Welfare and Morale			
(In thousands)			
	1962	1963	1964
<u>Subprojects</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
<u>Chaplain Corps</u>	<u>\$238</u>	<u>\$261</u>	<u>\$358</u>
Medals, trophies, Awards	46	49	50
Professional Entertainment	47	56	59
International Sports	7	32	60
Small Arms Marksmanship	31	70	70
Leadership Program	78	130	130
Steward instruction	12	12	12
Armed Forces Radio and Tele- vision Network, Japan	<u>165</u>	<u>226</u>	<u>216</u>
Total	<u>\$624</u>	<u>\$836</u>	<u>\$955</u>

<sup>9</sup>Ibid., 1 - 27.





The justification of the above estimates is based on past history, usage of equipment and supplies, and new programs. Within the budget statement the justification reads as follows:

The estimate will provide for the procurement of consumable religious supplies and ecclesiastical equipment. In addition, it will provide for the support of a new extensive religious educational program to be initiated at Naval Establishments for Navy and Marine Corps Personnel and dependants. The educational program will provide seminars, workshops, leadership training classes and study groups to improve the effectiveness of the layman's contribution to his church. Supplies for this program will consist of such items as religious films, Sunday School Prospectus, youth and adult Religious Educational Literature. This program will place the Navy in line with other military services and civilian churches in educational programs.<sup>10</sup>

Two pertinent observations are made. The first, and the most obvious, is the unusual position that the Chaplain Corps budget occupies in the organization structure of the Bureau of Naval Personnel. The second, and equally significant, is the amount allotted to the chaplains as compared to the total figure expended for Personnel Support. Without question, in these areas, Navy tradition and history, as was shown in the first chapter of this paper, seem to be a continuing influence in shaping up the course that is followed. This may or may not affect the effectiveness of the chaplains' programs, but it most certainly continues to set the pattern in these matters.

---

<sup>10</sup> Ibid.





## CHAPTER IV

### A COMPARISON --

#### Army, Air Force, Navy Chaplain Corps Budgets

The National Security Act of 1947<sup>1</sup> and its subsequent Amendment of 1949<sup>2</sup> have directed the branches of the Armed Forces toward unification. One of the provisions of Title IV of the Amendment established that budget estimates of the three services shall be on a cost performance basis in a readily comparable form and uniform pattern. The Department of Defense Reorganization Act of 1958<sup>3</sup> was passed to provide more control and greater uniformity within the Department of Defense. To a certain degree this has been accomplished. However, the nature and missions of the services are so varied in some areas, that full implementation of this

---

<sup>1</sup>80th Congress, 1st Session, Public Law 253, July 26, 1947.

<sup>2</sup>81st Congress, 1st Session, Public Law 216, August 10, 1949.

<sup>3</sup>85th Congress, 2nd Session, Public Law 899, August 6, 1958.

THE SECRET

— (CONTINUED) —

My dear Mr. Jones,  
I have just received

the enclosed letter from Mr. Smith and his wife.

They are both very well and hope to visit you in the  
month of June. They are also planning to visit the  
other friends living in the city. It is very probable  
that they will be in the city for some time. They  
are both very much interested in the work of the  
committee and hope to do some good work.

They are both very much interested in the work of the  
committee and hope to do some good work. They are  
both very much interested in the work of the  
committee and hope to do some good work. They are  
both very much interested in the work of the  
committee and hope to do some good work.

Very truly yours,  
John Doe

Enclosed for Mr. Smith and his wife

are the letters from Mr. Smith and his wife

legislation will take more time.

Today, almost five years after the passage of the Defense Reorganization Act, the Chaplain Corps in each of the services have made some progress toward uniformity, but not in the area of budgeting. Different management practices, organizational structures, program peculiarities, specific missions, and even traditions of the respective Chaplain Corps bear upon the procedures that are followed in the administration of their budgets.

#### Army

An excellent Research Report of the 1959 class, Navy Graduate Comptrollership Program, the George Washington University, entitled Budget Formulation in the Army, Navy, and Air Force, clearly treats the differences that arise in the preparation, submission, and implementation of budgets in the three services.<sup>4</sup> These are applicable and very pertinent to the execution of the budgets at the respective Chaplain Corps levels.

The study discloses that the Army budget provides for the development of a balanced five year program in terms of forces, facilities, and material. These programs cover a period of five fiscal years of which the third or middle year is the budget year.

---

<sup>4</sup>Research Report of the 1959 Class Navy Graduate comptrollership Program, The George Washington University, "Budget Formulation in the Army, Navy, and Air Force -- A Comparison," (Washington, D. C.)





The Army Chaplain Corps participates in these programs as an activity. Its degree and nature of participation depend upon its mission responsibilities and a corresponding financial plan for the resources that will be needed.<sup>5</sup>

Better to understand the budget process of the Army Chaplain Corps, its organizational structure must be reviewed. The recent reorganization that took place within the Department of the Army placed the Chaplain Corps under the Director of Military Personnel who is directly responsible to the Deputy Chief of Staff for Personnel. The Army Chief of Chaplains has a Deputy Chief and three Director Chaplains, one each: for Administration and management; Plans, Programs, and Policies; and, Personnel and Ecclesiastical Relations. Table 4 shows the organization.

---

<sup>5</sup>Interviews with Chaplain (Colonel) Gregory J. Lock, U. S. Army, September 14, 1962, May 14, 1963.

The first committee report was submitted to the Council on

June 10, 1941. It was a long and detailed report, covering

the entire range of subjects which had been assigned to it.

The report was a very thorough one, and it was well received.

It was the first of a series of reports which were to be

submitted to the Council, and it was the first of a series of

reports which were to be submitted to the Council, and it was the

first of a series of reports which were to be submitted to the

Council, and it was the first of a series of reports which were

submitted to the Council, and it was the first of a series of

reports which were submitted to the Council, and it was the first

of a series of reports which were submitted to the Council, and it

was the first of a series of reports which were submitted to the

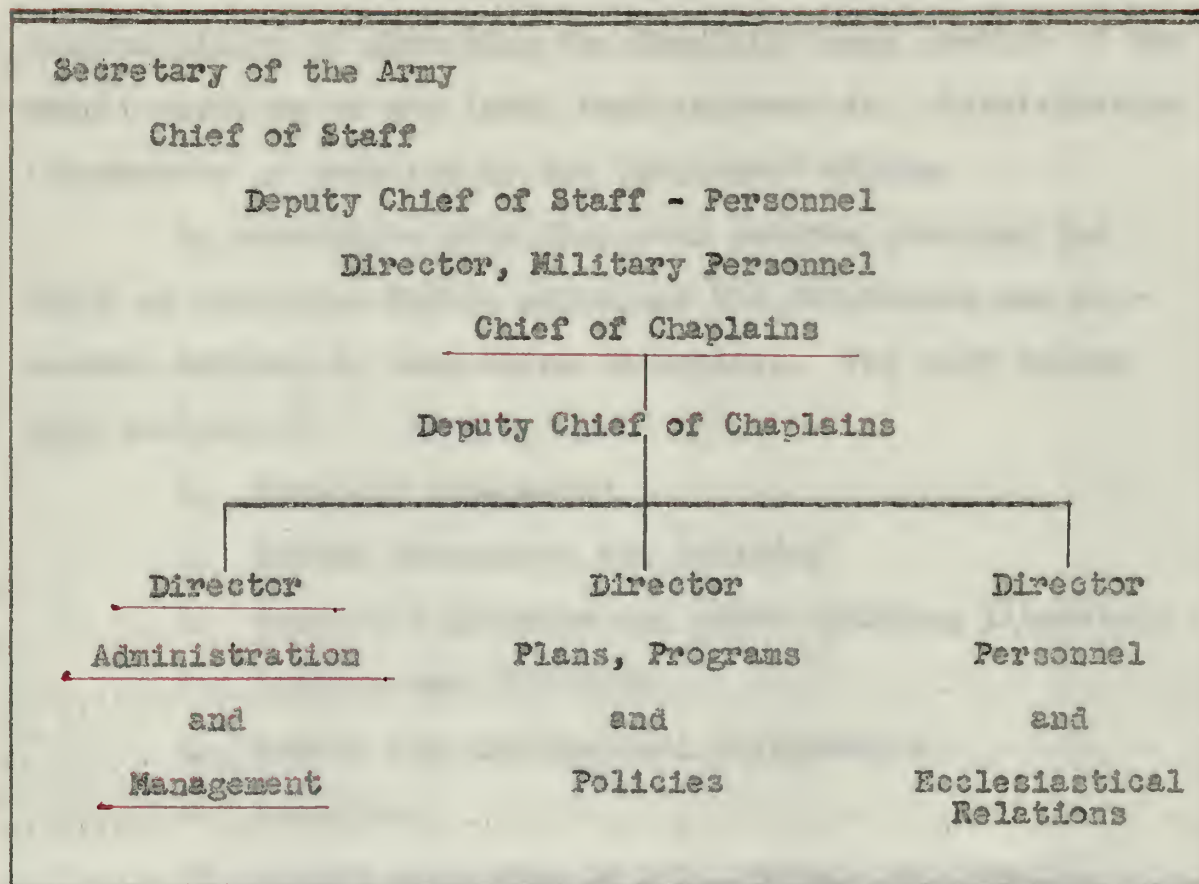
Council, and it was the first of a series of reports which were



TABLE 4

ARMY ORGANIZATION

Chaplain Corps

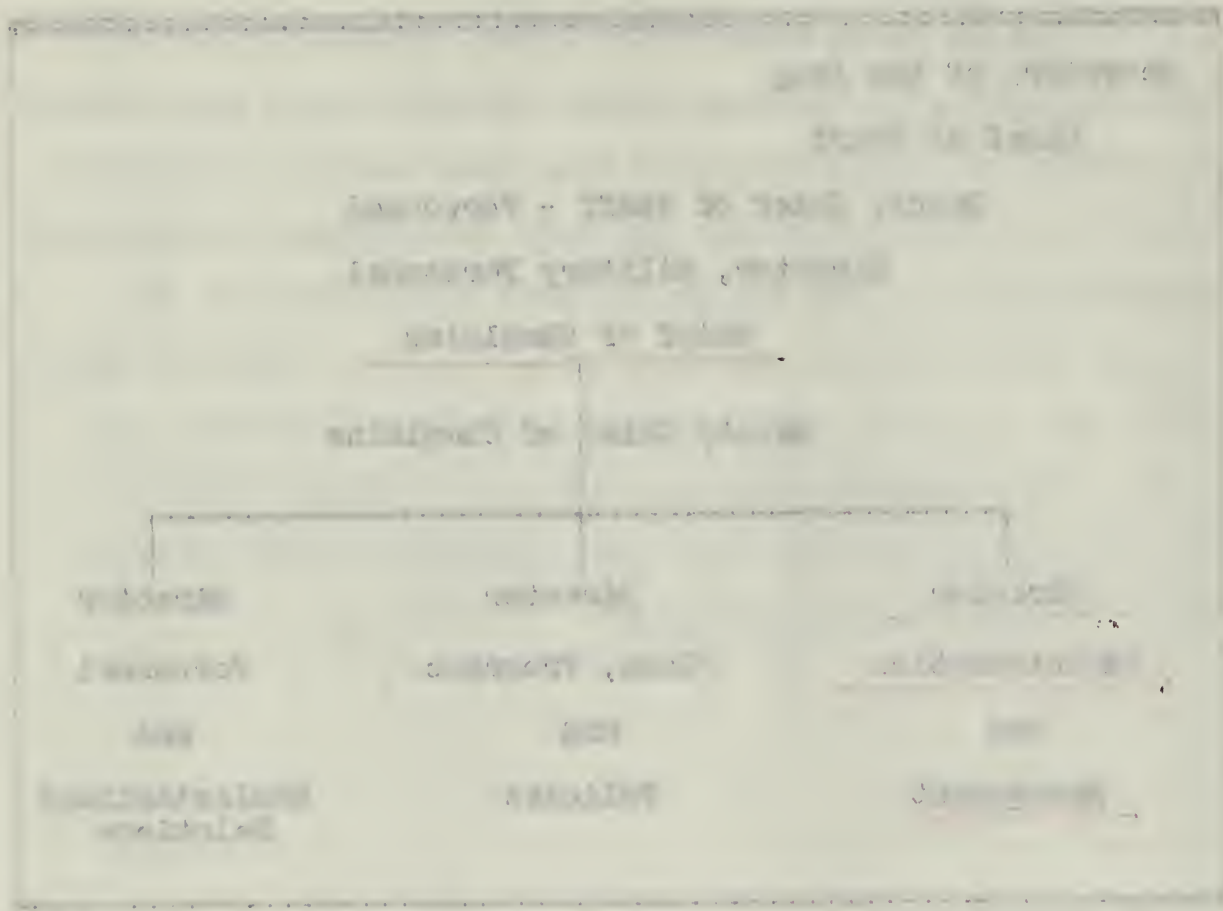


Budget formulation for the Army Chaplain Corps is the responsibility of the Director of Administration and Management. He coordinates all the necessary data and submits recommendations to the Program Advisory Board for review. The Board is made up of the Deputy Chief of Chaplains and the three directors. After the budget has been reviewed, it is submitted with appropriate recommendations and changes to the

TABLE 4

NEW ENGLAND

General Data



The following table shows the general data for the New England region. The data is presented in a tabular format, with the first column representing the state or territory, and the subsequent columns representing the various data points. The data is presented in a tabular format, with the first column representing the state or territory, and the subsequent columns representing the various data points. The data is presented in a tabular format, with the first column representing the state or territory, and the subsequent columns representing the various data points.

Chief of Chaplains. After it receives his approval it is sent to the Director of Military Personnel where it becomes a part of the budget that is to be submitted to the Chief of Staff and later compiled with the overall Army budget. The responsibility of defending the Chaplain Corps portion of the budget moves up to the level that approves it. Justification information is supplied by the Chaplains' Office.

In accordance with five year program planning the Chief of Chaplains Office publishes the objectives and recommends actions to meet these objectives. The most recent plan includes:<sup>6</sup>

1. Manpower management
2. Career Management and training
3. Character guidance and other training literature
4. Professional Services
5. Public and professional information
6. Logistics
7. Combat developments and internal management.

Each year during the second fiscal quarter this plan is revised to bring it up to date. The document provides a basis for the formulation of the Chief of Chaplains budget and supplies data for Program Budget guidance to field commands.

---

<sup>6</sup> Five Year Program FY 1964 - 1968, Chief of Chaplains, Department of the Army, April 11, 1963.



... of ... ..  
... ..  
... ..  
... ..  
... ..  
... ..  
... ..  
... ..  
... ..  
... ..

... ..  
... ..  
... ..  
... ..

... ..

1. ... ..
2. ... ..
3. ... ..
4. ... ..
5. ... ..
6. ... ..
7. ... ..

... ..  
... ..

... ..  
... ..

... ..

... ..  
... ..

Some of the object classifications in the Army Chaplain Corps budget are:

1. Chief of Chaplains Specialized Services which provide for the replacement and repair of permanent type religious equipment.
2. Procurement of Standard Supplies and Equipment which include chapel appointments and other ecclesiastical equipment that was standardized under the Department of Defense procedures.
3. Morale and Religious Films.
4. Character Guidance Program.
5. Service charges for handling procured and other donated items.
6. Other Contractual Services.

Funds obtained for the aforementioned categories supply the chaplains in the field. However, the individual installations have the responsibility of budgeting for Operation and Maintenance requirements at their commands. Requests for these funds are not included in the Chaplain Corps budget, the chaplain obtains these through his command and they are charged to the field installation.

#### Air Force

The aforementioned study<sup>7</sup> pointed out that the primary

---

<sup>7</sup>Supra, p. 37.

... of the ... ..  
... ..

1. ... ..  
... ..

2. ... ..  
... ..

3. ... ..  
... ..

4. ... ..  
... ..

5. ... ..

6. ... ..  
... ..

7. ... ..  
... ..

8. ... ..

9. ... ..



objectives of the Air Force are basically an extension of existing programs and provide guidance for the preparation of the detailed program documents. These objectives are developed and carried out through the use of a group of boards to determine required modifications on a continuing basis.

The study listed the boards as follows:

1. Air Force Council
2. Force Estimates Board
3. Weapons Board
4. Military Construction Board
5. Budget Advisory Board

Changes and policies are referred to the appropriate board for action. These, if approved, are incorporated into each subsequent quarterly publication of program documents. The program covers about four and one half years. It is on the basis of these objectives that the Air Force Chaplain Corps prepares and submits its budget.

The present organizational structure of the Air Force Chaplain Corps has some significance when the budget is considered. The Air Force has recently been restructured according to the Department of Defense directives. As of April 1, 1963, the Chief of Chaplains is directly responsible to the Chief of Staff which places the Chaplain Corps on the Special Staff level equal to that of the Surgeon General. The Chief of Chaplains has a Deputy Chief and an Executive

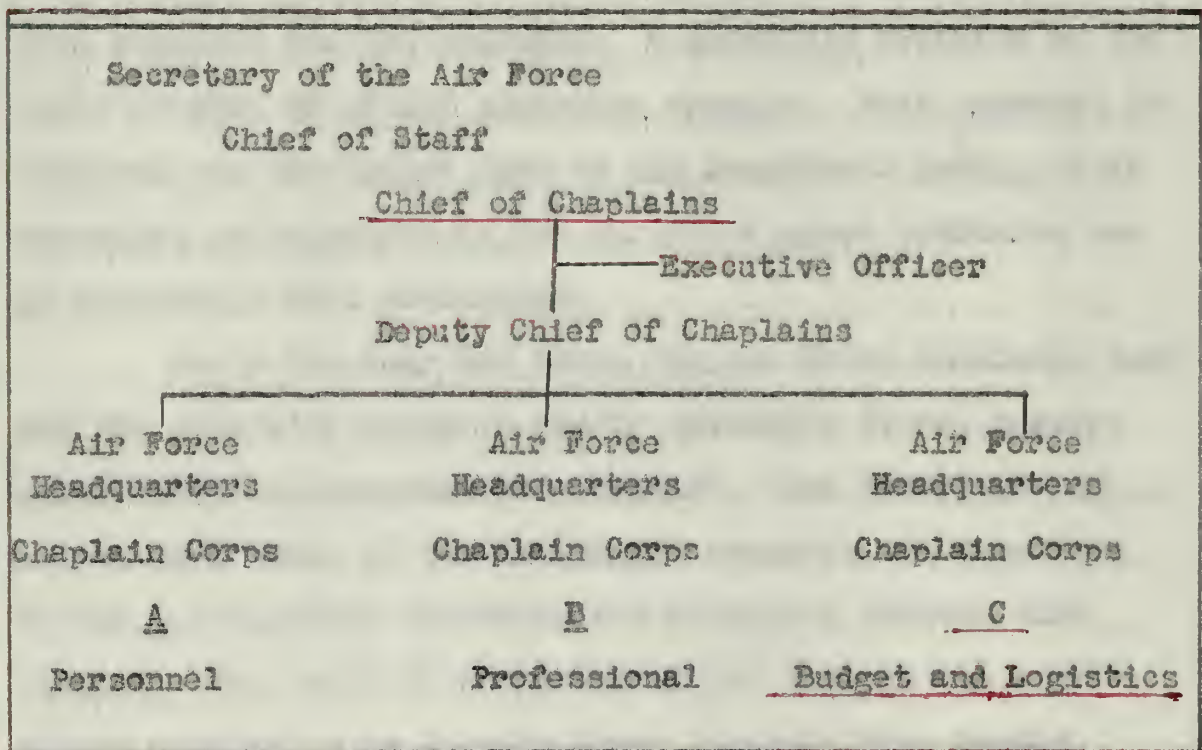


Officer. His staff members are the heads of three offices, designated as Air Force Headquarters, Chaplain Corps: A - Personnel; B - Professional; and, C - Budget and Logistics.<sup>8</sup> This is better illustrated in Table 5.

TABLE 5

AIR FORCE ORGANIZATION

Chaplain Corps



Obviously, the responsibility of formulating the budget

---

<sup>8</sup>Interview with Chaplain (Major) John F. Denehy, U. S. Air Force, May 14, 1963.





rests with the Budget and Logistics Officer. The specific function however, is performed by a civilian budget specialist who receives a policy statement regarding the budget and proceeds to compile the information which flows in from the chaplains in the field. Each chaplain in charge of an installation submits a financial plan for two years in advance together with budget requirements for the coming year. Then this raw data is fitted into programs that will vary from one and one half to four and one half years depending on the lead time required for the planning. A quarterly revision of the plans is made to effect necessary changes. When approval is obtained and the budget goes to the Department level, it is processed on computers as the Air Force makes extensive use of electronic data processing.

As in the Army and Navy, the Air Force chaplains budget for centrally procured and/or warehouse items, namely, ecclesiastical equipment and supplies. The operation and maintenance needs of the individual commands are submitted to the installation concerned and requested through this channel. The Chief of Chaplains Office through the appropriate desk helps to justify these requests when needed.

### Navy

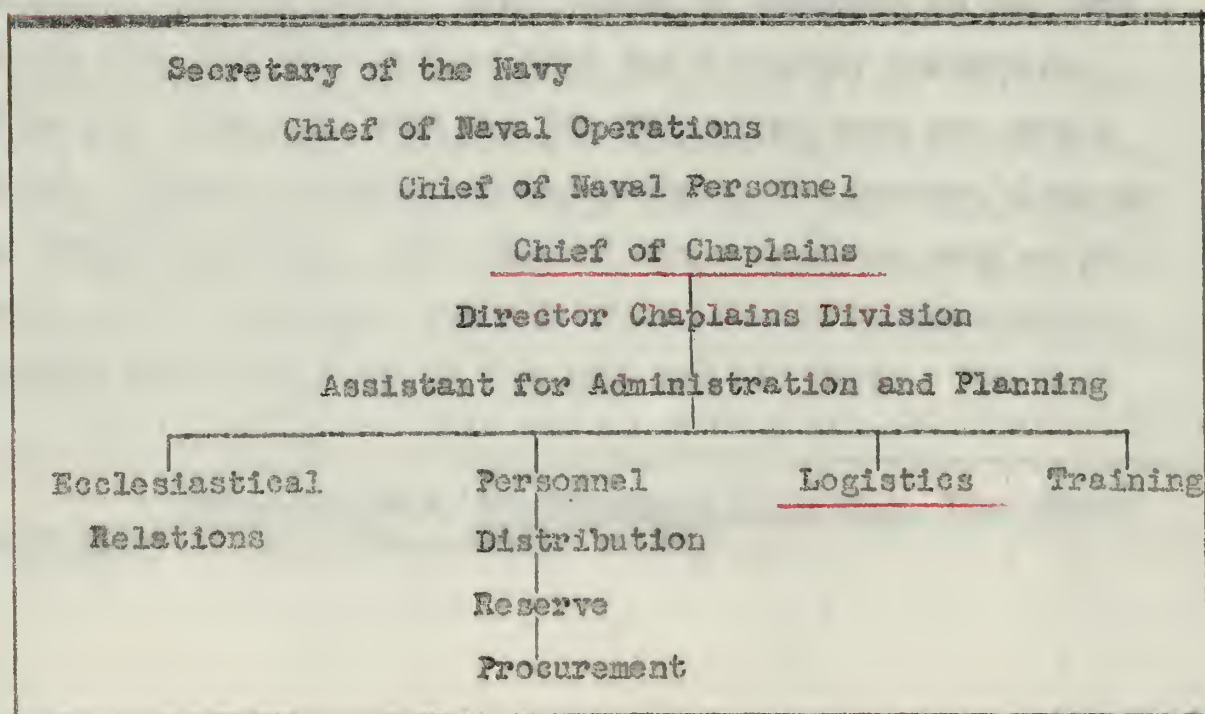
The Navy Chaplain Corps budget discussed in the previous chapter has many similarities and at the same time variances when compared with the aforementioned Army and Air Force





Chaplain Corps budgets. To arrive at a fair evaluation of all three budgets, many more things would have to be considered. For instance, the sums of money allotted to the respective Chaplain Corps for their needs varies as much as the programs, personnel strength, organization structure, history, and missions of each of the services. In the area of organization, Table 6 will help to show how much different is the Navy Chaplain Corps structure from that of the Army and/or Air Force illustrated in Tables 4 and 5. The level in the organization, the way the respective services developed, the peculiarities of the methods and systems of implementing programs, the place in the command, the location of bases are meaningful enough to affect budget figures.

TABLE 6  
NAVY ORGANIZATION  
Chaplain Corps





All three Chaplain Corps use the Defense Supply Agency Stock Fund System, but all do not have the same requirements for specific items that they use.

The timing for preparation and submission of the respective budgets varies. This is not unusual because "exact precision in timing the preparation of the budget does not and cannot exist."<sup>9</sup> This is no reflection upon any of the services but it does alter financial planning and can affect the submission of estimates and subsequently the actual costs.

The Navy program objectives are based on three specific plans:

1. Annual Program.
2. Projected Program.
3. Long-range Program.

The first of these considers the budget year, the second is related to a five year period, and the third from seven to fifteen years. This cannot be compared on the same basis with the Army program that has a tightly controlled five year plan, or, with the Air Force that does not have a formal program but develops and modifies its present plans on a continuing basis. The value of any comparison made at this time can be questioned because of the recent reorganization action that took place in the Army and Air Force. The true

---

<sup>9</sup> Jesse Burkhead, Governmental Budgeting, (New York: John Wiley & Sons, Inc., 1956), p. 89.



the first of these is the fact that

the second of these is the fact that

the third of these is the fact that

the fourth of these is the fact that

the fifth of these is the fact that

the sixth of these is the fact that

the seventh of these is the fact that

the eighth of these is the fact that

the ninth of these is the fact that

the tenth of these is the fact that

the eleventh of these is the fact that

the twelfth of these is the fact that

the thirteenth of these is the fact that

the fourteenth of these is the fact that

the fifteenth of these is the fact that

the sixteenth of these is the fact that

the seventeenth of these is the fact that

the eighteenth of these is the fact that

the nineteenth of these is the fact that

the twentieth of these is the fact that

the twenty-first of these is the fact that

the twenty-second of these is the fact that

the twenty-third of these is the fact that

the twenty-fourth of these is the fact that

the twenty-fifth of these is the fact that

effects of this change on the budgets of these activities remain to be seen. In the meanwhile the formulation process is complicated by the fact that responsibility for formulation is not fixed at the same levels in the three services. In the Army and recently in the Air Force, the responsibility rests at the departmental level. In the Navy the responsibility is fixed at the Bureau level.<sup>10</sup>

A very astute observation can be made in this area of responsibility. In all three services, as was pointed out earlier in this chapter, the justification of the chaplains' budgets rests at the Staff level. However, due to the present organizational structure, the Army and Navy depend on those responsible at staff levels to defend their budgets, whereas the Air Force now is in a position to justify its own. In this day, when everyone is competing for the scarce federal dollar, the Air Force has to face more formidable foes at their newly designated level, whereas the Army and Navy has someone with a status, comparable to that of the competitors, speaking for them. Also, being further down the pyramid tends to arouse less scrutiny and more consideration. This may not be sound theory but it certainly is practical when one considers the size of a Chaplain Corps and the personnel strength of other activities and programs. This situation can be even

---

<sup>10</sup> 1959 Class Report, Navy Graduate Program, op. cit., p. 35.





more noticeable when budget cuts are being considered.

Flexibility and adaptability are prime requisites of a good budget. If this means the ability to change programs and budget to meet emergencies, then, all three services can accomplish this, but a "locked-in" or "fixed" budget would find it more difficult. On the other hand, if this means to effect minor changes without disrupting the program, then, the budget that does not provide for this contingency is lacking in foresight.

All three Chaplain Corps use object classification in their budgeting, but the Army and Air Force system is more of the performance type budget than the Navy method. Both of these are larger in scope and programming. In the Navy this opportunity presents itself only in areas where this type of budgeting is handled by other offices at the Bureau of Naval Personnel level. The Temporary Additional Duty and Training Programs of the Army and Air Force are more closely related to their budgets.

Numerous other instances and areas of differences or similarities can be drawn about the Chaplain Corps budgets but to be realistic many more influences would have to be examined and studied. The area of intangibles plays a prominent role in the budget process. The subsequent results, the economic conditions, the attitude of top level management create a climate. It is up to the individual Chaplain Corps to adapt itself to that climate.



## CHAPTER V

### TRENDS AND OBSERVATIONS

For which of you having a mind to build a tower, doth not first sit down, and reckon the charges that are necessary, whether he have wherewithal to finish it.<sup>1</sup>

Even Sacred Scripture tells us that planning and resources are necessary to achieve an objective, implement a program, or, complete a project.

#### Planning

Budgeting -- financial planning, helps the Navy Chaplain Corps determine: whether the "tower" can be built; if begun, what progress is being made; and, how soon it will be completed. With growing limitations on resources, budgeting is becoming increasingly important, and, at the same time, more complicated.

Rear Admiral M. A. Hirsch, USN, Budget Officer in the Office of the Navy Comptroller, stated in an informal talk that, "basically the budget is no better than your planning and your program is no better than your budgeting."<sup>2</sup>

---

<sup>1</sup>Luke, 14 : 28

<sup>2</sup>M. A. Hirsch, USN, "The Navy Budget," a talk given to the Navy Graduate Financial Management Program Class, The George Washington University, Washington, D. C., May 8, 1963.





Admiral Hirsch also emphasized that "the budget is the place where the dollar tells you what is going on in the organization." By taking a hard look at the budget, the Chaplain Corps can readily determine how effective it is and what can be done to maximize the resources, made available to their activity.

In this new era of readily available facts and figures, enthusiasm and even judgment have to be backed up by good information to sell any program. The gamesmanship of the past, the resourceful and pleasing personality are being supplemented with reliable data for justification.

Another very pertinent point, that Admiral Hirsch commented on, is the present policy to keep Navy Operation and Maintenance Funds at about the same level. How this will affect the Chaplain Corps Budget, which falls under this category, remains to be seen. Without a doubt the chaplains will have to take a second look at their expanding religious programs for Navy and Marine Corps personnel and their dependents. Also, closely associated with this trend is the Defense Department drive to pare the Budgets of programs that do not contribute to readiness. Mr. H. B. Brocksmith, speaking to the same class, also referred to the budget cuts that are being made in administrative areas.<sup>3</sup> In other words, the

---

<sup>3</sup>H. B. Brocksmith, Navy Accounting Office, "Trends in Navy Accounting," a talk given to the Navy Graduate Financial Management Program Class, The George Washington University, Washington, D. C., May 1, 1963.





competition for the federal dollar is growing keener and in order to justify it, the arguments must be more convincing.

The Secretary of Defense wants to know:<sup>4</sup>

1. Under what plan an activity is operating?
2. What are the actual accomplishments as compared with the plan?
3. Is there any deviation from the plan?
4. What can higher levels do so that the plan be accomplished?

This without question is the prevailing philosophy of the Defense Department -- to implement the five year force structure plan. The necessity of a plan is obvious. The budget must be more than a budget if it is to measure up to the results that are expected. It must include: work -- plan -- price tag; a planning budget for long range objectives, and, a formal budget that asks for money. Quite often, the words "plans" and "planning" are used rather than "budgets" and "budgeting" because of their broader concepts. Mr. Archie R. Boe, Vice President of Allstate Insurance, who is of this school of thought, claims that budget implies a negative thing while planning in its broader concept is more positive and even

---

<sup>4</sup>D. L. Jackson, "Performance Analysis As Part of Budget Administration," a talk given to the Navy Graduate Financial Management Program Class, The George Washington University, Washington, D. C., February 27, 1963



includes a budget as part of the plan or program.<sup>5</sup>

A real and flexible budget is desired. One of the greatest deterrants in this area is a fear that if all the allotted funds are not expended, a cut in next year's budget will follow. The responsibility seems to rest in three areas: at the budget level; the review level; and Congressional level. Assurances that realistic budgets will be honored with regards to increases as well as decreases can produce a salutary effect.

The problem of cuts in the budget, either, because of the reason cited above or the initiation of an austerity program, usually affects the Chaplain Corps Budget when weighing it with others, and, spare parts or hardware are used as criteria against the intangibles of chapel services. Judgment is then made as to how much is contributed to "readiness." The answer usually is, "you can't run a ship or a station without spare parts or hardware."

As was stated in the Introduction, the Chaplain Corps Budget is "packaged" like that of any troop or weapons program.<sup>6</sup> However, it would not be fair to try to balance its programs against any infantry training group or a missile

---

<sup>5</sup>Archie R. Boe, "Long Range Planning the Key to Success," Business Budgeting, Sept. 1960, p. 4.

<sup>6</sup>Supra, p. 2.





project. Such varied criteria cannot be "cranked" into a machine to obtain an evaluation. Chaplains also budget for special projects. Their weapons system revolves about building that "tower"<sup>7</sup> to help promote and maintain morale through an effective ministry.

### Procuring

The implementation of a budget plan centers about the procurement and use of available resources. Mention was made of the Defense Supply Agency, which procures and distributes the equipment and supplies for which the three Chaplain Corps budget. Centralization in this area has advantages and disadvantages. It does save money through large quantity purchase contracts let out on competitive bids. Dealing with one agency facilitates procurement and distribution. The Armed Forces Chaplains Board, acting as an Advisory Committee, coordinates its functions and makes recommendations, regarding supplies, to this central agency. Inventories can be kept on a perpetual basis for greater availability at less cost and more accurate accounting. However, the Agency is not always in a position to know of any changes in the requirements and may be stocking obsolete items. Unfamiliarity with ecclesiastical equipment and supplies results in making

---

<sup>7</sup>Supra, p. 49.





poor substitutes for requested items, or misreading information. An instance of 5000 hymnals being sent to one command as a result of a clerical error, or, the purchase of \$35 altar missals when \$0.08 Sunday missals were requested, are the results of unfamiliarity. Some items are used only by one service and a presumption that all three Chaplain Corps use them can result in needless expenditures.

### Controlling

An effective Chaplain Corps budget control program can conserve and maximize the use of resources. A reporting of physical progress and an accounting for obligations and quantitative data by segments of the program can accomplish the desired results.

### Structuring

The Navy Chaplain Corps budget is closely identified with welfare and morale. This position in the organization does not add to the specialized status of the clergyman in uniform. Through this association and structure, his work, at times may be confused with recreation, and this detracts from an appreciation of the type of status and dignity that should be accorded a chaplain to carry out a successful chapel program. Morale and welfare activity is usually considered as a support function and associated with overhead



costs -- a housekeeping category.<sup>8</sup>

Table 2 shows clearly that the chaplains budget is on a level with seven other subprojects that would not rate very high, when measured against the present criteria of "readiness," in competition for the "scarce" dollar. The professional competence and work of the chaplains is recognized. His needs should also be given a comparable budget status. The philosophy behind this is that the chaplain should be supported in a professional manner like the Medical Corps and other specialists.

Budgetation is defined as the art of executing a financial plan based on imagination.<sup>9</sup> Being conscious of this type of planning can create proper attitudes toward the budget. It can make people more conscious of the budget and more interested in it. Thinking along these lines, Navy Chaplains can contribute much to overcome deficits experienced in this area of planning. If chaplains are to use words like "readiness," "effectiveness," "capability" without any explanation they may not be analyzing needs and the reasons for these needs to effect "readiness," "effectiveness," and "capability."

---

<sup>8</sup>A. M. Kember, "Accounting and Disbursing Systems," a talk given to the Navy Graduate Financial Management Program Class, the George Washington University, Washington, D. C., April 23, 1963.

<sup>9</sup>A group thesis by members of the Navy Graduate Financial Management Program, "Budgetation" (unpublished, The George Washington University, 1962), p. 1.





With the short supply of resources the development of this action at all levels and in all areas is necessary.<sup>10</sup> It is obvious that budgeting is essentially an economic problem involving the allocation of resources. All those responsible for budgeting in the federal government must have a "philosophy of public finance."<sup>11</sup>

### Conclusion

In the area of budgeting for chaplains' needs each Corps of the three services has something to offer and the exchange of ideas can effect a better and more useful plan for all concerned. A study of their budget manuals, instructions, and methods is most beneficial. Unlike the Army and the Navy, which at times may be influenced by tradition and history, the Air Force seems to be in a more favorable position to practice modern techniques and systems. However, perhaps a little slower, but equally noticeable is the progress made in this direction by the Chaplain Corps of the senior services.

This study is in no way a criticism of any policies

---

<sup>10</sup> Captain John K. Leydon, USN, talk to the Navy Graduate Financial Management Program Class, The George Washington University, Washington, D. C., April 23, 1963.

<sup>11</sup> Vincent J. Browne, The Control of the Public Budget, (Washington, D. C.; Public Affairs Press, 1949), p. 5.





or practices. It is an observation that intends to reflect the history and development of the Navy Chaplain Corps budget along with its trend. These thoughts and reflections seek to stimulate interest and find solutions that will untangle problems in the Chaplain Corps budget formulation and execution process. The progress that the Navy Chaplain Corps has made in budgeting is a tribute not only to the chaplains who implemented it but to the hundreds that preceded them without it, as was pointed out in the early chapters.

Budgeting is a continuous process. Reasonable and workable recommendations to improve budgeting are always sought. An improved budget can be of great help to any program. The Navy Chaplain Corps benefits immensely through the use of the budget as a tool that helps to promote the effectiveness of its program. The budget is given much consideration and thought. The future of the Chaplain Corps and its work depends upon the progress and effectiveness of its budget.



## BIBLIOGRAPHY

### BOOKS

- Browne, Vincent J. The Control of the Public Budget. Washington: Public Affairs Press, 1949.
- Burkhead, Jesse. Government Budgeting. New York: John Wiley and Sons, Inc., 1956.
- Drury, Clifford M. The History of the Chaplain Corps United States Navy. Volumes I and II. Washington: U. S. Government Printing Office, 1949.
- Hitch, Charles J., McKean, Roland N. The Economics of Defense in the Nuclear Age. Cambridge: Harvard University Press, 1960.
- Kimmel, Lewis H. Federal Budget and Fiscal Policy 1789-1958. Washington: The Brookings Institute, 1959.
- Mosher, Frederick C. Program Budgeting. Chicago: Public Administration Service, 1954.
- Smithies, Arthur. The Budgetary Process in the United States. New York: McGraw - Hill Book Company, Inc., 1955.

### PUBLIC DOCUMENTS

- U. S. Army. Five Year Program Fiscal Year 1964 - 1968. Chief of Chaplains, Department of the Army, April 11, 1963.
- U. S. Bureau of the Budget. Instructions for the Submission of Annual Budget Estimates. Circular No. A - 11, July 1962.
- U. S. Navy. Bureau of Naval Personnel Notice 7100. April 26, 1962.
- U. S. Navy. Financial Management in the Navy, Bureau of Naval Personnel, No. 10792 - A.



## APPENDIX

### INDEX

1. General Information - 1-10  
2. Physical Description - 11-20  
3. Chemical Composition - 21-30  
4. Physical Properties - 31-40  
5. Chemical Properties - 41-50  
6. Biological Properties - 51-60  
7. Medical Properties - 61-70  
8. Pharmacological Properties - 71-80  
9. Toxicological Properties - 81-90  
10. Other Properties - 91-100

## APPENDIX

1. General Information - 1-10  
2. Physical Description - 11-20  
3. Chemical Composition - 21-30  
4. Physical Properties - 31-40  
5. Chemical Properties - 41-50  
6. Biological Properties - 51-60  
7. Medical Properties - 61-70  
8. Pharmacological Properties - 71-80  
9. Toxicological Properties - 81-90  
10. Other Properties - 91-100

U. S. Navy. Statement relating 1962, 1963, and 1964 budget programs. Operation and Maintenance, Bureau of Naval Personnel, October 1, 1962.

U. S. Senate. Financial Management in the Federal Government. Document No. 11. 87th Cong., 1st Sess., February 18, 1961.

#### ARTICLES

Boe, Archie R. "Long Range Planning the Key to Success," Business Budgeting, September 1960.

Enthoven, Alain C. "Reason Morality and Defense Policy," America, April 6, 1963.

Foldes, Lucien. "Military Budgeting and Financial Control," Public Administration Review, Winter 1957.

Lefrancois, Robert. "Preparing the Operating Budget," Management Review, August 1962.

McConaughy, Jr. "Congress and the Pentagon," Fortune, April 1958.

Seckler - Hudson C. "Performance Budgeting in Government," Advanced Management, March 1953.

#### UNPUBLISHED MATERIAL

Navy Graduate Financial Management Program. "Budgetation." Class members unpublished dissertation, The George Washington University, 1962.

Navy Graduate Financial Comptrollership Program. "Budget Formulation in the Army, Navy, and Air Force - A Comparison," Class members unpublished group study, The George Washington University, 1959.

#### OTHER SOURCES

Brocksmith, H. B. U. S. Navy Accounting Office, "Trends in Navy Accounting." A talk given to the Navy Graduate Financial Management Program Class, The George Washington University, May 1, 1963.

O. B. Smith, "The History of the  
 ... ..  
 ... ..  
 ... ..

O. B. Smith, "The History of the  
 ... ..  
 ... ..  
 ... ..

# ...

... ..  
 ... ..  
 ... ..

... ..  
 ... ..  
 ... ..

... ..  
 ... ..  
 ... ..

... ..  
 ... ..  
 ... ..

... ..  
 ... ..  
 ... ..

... ..  
 ... ..  
 ... ..

# ...

... ..  
 ... ..  
 ... ..

... ..  
 ... ..  
 ... ..

# ...

... ..  
 ... ..  
 ... ..  
 ... ..



Hirsch, M. A., Rear Admiral U. S. Navy, "The Navy Budget." A talk given to the Navy Graduate Financial Management Program Class, The George Washington University, May 8, 1963.

Jackson, D. L. "Performance Analysis As Part of Budget Administration." A talk given to the Navy Graduate Financial Management Program Class, The George Washington University, February 27, 1963.

Kember, A. M. "Accounting and Disbursing Systems." A talk given to the Navy Graduate Financial Management Program Class, The George Washington University, April 23, 1963.

Leydon, John K. Captain, U. S. Navy. Talk given to the Navy Graduate Financial Management Program Class, The George Washington University, April 23, 1963.

---

.Personal interviews with Chaplain Richard A. Cahill, Captain, U. S. Navy, Annapolis, Maryland. February, 1963; April 1963.

---

.Personal interview with Chaplain (Major) John F. Denehy, U. S. Air Force, Washington, D. C., May 1963.

---

.Personal interview with Chaplain Edward J. Hemphill, Jr., Commander, U. S. Navy, Norfolk, Virginia, March 1963.

---

.Personal interviews with Chaplain (Colonel) Gregory J. Lock, U. S. Army, Washington, D. C., September 1962; May 1963.

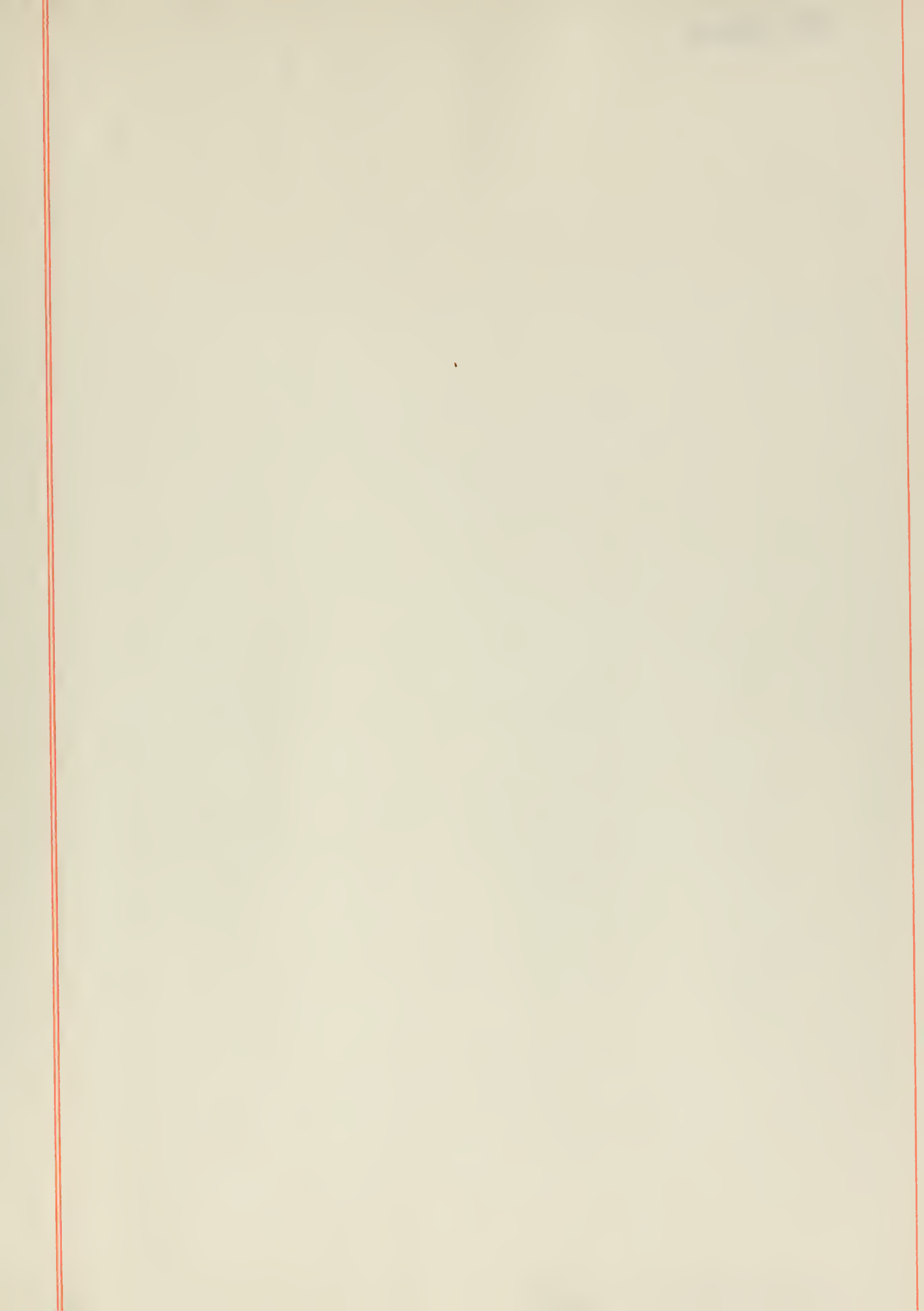
---

.Personal interviews with Chaplain E. Vaughan Lyons, Commander, U. S. Navy, Arlington, Virginia, June, July, September 1962; April, May 1963.

---

.Personal interview with Chaplain Joseph J. Tubbs, Captain, U. S. Navy, Norfolk, Virginia, March 1963.







1<sup>st</sup> CARBON















thesD1614

The Navy Chaplain Corps budget.



3 2768 002 09543 2

DUDLEY KNOX LIBRARY